

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re: : Chapter 11
DELPHI CORPORATION, et al., :
Debtors : Case No. 05-44481 (RDD)
: (Jointly Administered)
:

**APPELLANTS' DESIGNATION OF RECORD AND
STATEMENT OF ISSUES ON APPEAL**

Appellants, the Teachers' Retirement System of Oklahoma, the Public Employees' Retirement System of Mississippi, Raiffeisen Kapitalanlage-Gesellschaft m.b.H. and Stichting Pensioenfonds ABP, by their undersigned attorneys, pursuant to Fed. R. Bankr. P. 8006, hereby designate the record and state the issues to be presented on appeal, as follows:

I. DESIGNATION OF RECORD

The following items are to be included in the record on appeal:

| Designation Number | Date | Docket Number (if applicable) | Description |
|---------------------------|-------------|--------------------------------------|---|
| D-1 | 11/23/2005 | 1161 | Amended Consolidated Class Action Complaint in <i>In re Delphi Corp. Securities Litigation</i> , Master File No. 1:05-CV-2637 (NRB) (SDNY), attached as Exhibit 1 to the Objection to Motion of Debtors' for Order Under Sections 105 and 363 Authorizing Debtors to Implement a Key Employee Compensation Program. |
| D-2 | 11/23/2005 | 1222 | Debtors' Application For Order Under 11 U.S.C. Sections 327(a), 328(a), And 1107(b) Authorizing Employment And Retention Of Deloitte & Touche LLP As Independent Auditors And Accountants To Debtors, Effective Nunc Pro Tunc To October 8, 2005 attaching exhibits 1 through 3. |

| Designation Number | Date | Docket Number (if applicable) | Description |
|---------------------------|-------------|--------------------------------------|---|
| D-3 | 12/02/2005 | 1401 | Lead Plaintiffs' Objection to Debtors' Application for Order Under 11 U.S.C. Sections 327(a), 328(a), and 1107(b) Authorizing Employment and Retention, Nunc Pro Tunc to October 8, 2005, of Deloitte & Touche LLP as Independent Auditors and Accountants to the Debtors |
| D-4 | 12/23/2005 | 1618 | Lead Plaintiffs' Motion to Compel Deposition Testimony and the Production of Documents in Connection with the Debtors' Application for Order Under 11 U.S.C. 327 (a), 328(a), and 1107(b) Authorizing the Employment and Retention of Deloitte & Touche LLP as Independent Auditors and Accountants to Debtors, Effective Nunc Pro Tunc to October 8, 2005 and Objections Filed Thereto, with exhibits Exhibit A through F. |
| D-5 | 12/23/2005 | 1619 | Lead Plaintiffs' Motion to Compel Discovery Related to Debtors' Motion for Order Under 105 and 363 Authorizing Debtors to Implement a Key Employee Compensation Program with attached Coffey Declaration and Exhibits. |
| D-6 | 12/27/2005 | | Transcript of Deposition of Robert J. Dellinger, Debtors' Chief Financial Officer. (To be submitted under seal to District Court) |
| D-7 | 12/28/2005 | 1649 | Limited Objection Of The Official Committee Of Unsecured Creditors To Debtors' Application For Order Under 11 U.S.C. §§ 327(A) 328(A)And 1107(B) Authorizing Employment And Retention Of Deloitte & Touche LLP As Independent Auditors And Accountant To Debtors, Effective Nunc Pro Tunc To October 8, 2005. |
| D-8 | 12/29/2005 | 1664 | Supplemental Declaration Of Brock E. Plumb In Support Of Application For Order Under 11 U.S.C. §§ 327(A), 328 (A) And 1107(B) Authorizing Employment And Retention Of Deloitte & Touche LLP As Independent Auditors And Accountants To Debtors Effective Nunc Pro Tunc To October 8, 2005. |

| Designation Number | Date | Docket Number (if applicable) | Description |
|--------------------|------------|-------------------------------|---|
| D-9 | 12/29/2005 | 1665 | <p>Debtors' (I) Motion (A) To Quash Trial Subpoenas Issued To Members Of Debtors' Audit Committee And For Protective Order And (B) For A Protective Order To Limit The Scope Of The Deposition Of Robert Dellinger To Only Those Matters Pertaining Directly To The Debtors' Application For Order Authorizing Employment And Retention Of Deloitte & Touche LLP And (II) Objection To Lead Plaintiffs' Motion To Compel Deposition Testimony And The Production Of Documents In Connection With The Debtors' Application For Order Under 11 U.S.C. Sections 327(a), 328(a), And 1107(B) Authorizing Employment And Retention Of Deloitte & Touche LLP As Independent Auditors And Accountants To Debtors, Effective Nunc Pro Tunc To October 8, 2005 And Objections Filed Thereto, with Attached Exhibits A through Exhibit G.</p> |
| D-10 | 12/29/2005 | 1666 | <p>Motion Of The Debtors For An Order Pursuant To 11 U.S.C. Sections 102(1) And 105(a), Fed. R. Bankr. P. 9006(c) And Local Rule 9006-1 Shortening Time Period Prescribed By The Case Management Order With Respect To Debtors' Motion (a) To Quash Trial Subpoenas Issued To Members Of Debtors' Audit Committee And For Protective Order And (b) For A Protective Order To Limit The Scope Of The Deposition Of Robert Dellinger To Only Those Matters Pertaining Directly To The Debtors' Application For Order Authorizing Employment And Retention Of Deloitte & Touche LLP.</p> |
| D-11 | 01/03/2006 | 1704 | <p>Reply of Lead Plaintiffs In Further Support of Motion to Compel Deposition Testimony and the Production of Documents In Connection with the Debtors' Application for Order Under 11 U.S.C. 327(a), 328(a), and 1107(b) Authorizing Employment and Retention of Deloitte & Touche LLP as Independent Auditors and Accountants to Debtors, Effective Nunc Pro Tunc to October 8, 2005 and Objections Filed Thereto and Objection to</p> |

| Designation Number | Date | Docket Number (if applicable) | Description |
|--------------------|------------|-------------------------------|---|
| | | | Debtors' (I) Motion (A) To Quash Trial Subpoenas Issued to Members of Debtors' Audit Committee and For Protective Order and (B) For a Protective Order to Limit the Scope of the Deposition of Robert Dellinger to Only Those Matters Pertaining Directly to the Debtors' Application for an Order Authorizing Employment and Retention of Deloitte & Touche LLP (REDACTED) |
| D-12 | 01/03/2006 | 1713 | Notice Of Revised Hearing Date For Debtors' (I) Motion (A) To Quash Trial Subpoenas Issued To Members Of Debtors' Audit Committee And For Protective Order And (B) For A Protective Order To Limit The Scope Of The Deposition Of Robert Dellinger To Only Those Matters Pertaining Directly To The Debtors' Application For Order Authorizing Employment And Retention Of Deloitte & Touche LLP And (II) Objection To Lead Plaintiffs' Motion To Compel Deposition Testimony And The Production Of Documents In Connection WIth The Debtors' Application For Order Under 11 U.S.C. Sections 327(a), 328(a), And 1107(b) Authorizing Employment And Retention Of Deloitte & Touche LLP As Independent Auditors And Accountants To Debtors, Effective Nunc Pro Tunc To October 8, 2005 And Objections Filed Thereto. |
| D-13 | 01/03/2006 | 1719 | Debtors' Response To Lead Plaintiffs' Objection To Debtors' Application For Order Under 11 U.S.C. Sections 327(a), 328(a), And 1107(b) Authorizing Employment And Retention Of Deloitte & Touche LLP As Independent Auditors And Accountants To Debtors, Effective Nunc Pro Tunc To October 8, 2005 with attached Exhibits A through C. |
| D-14 | 01/05/2006 | | Transcript of Hearing held on January 5, 2006. |
| D-15 | 01/11/2006 | | Transcript of Deposition of Robert H. Brust, Chairman of Debtors' audit committee. (To be submitted under seal to District Court) |

| Designation Number | Date | Docket Number (if applicable) | Description |
|--------------------|------------|-------------------------------|---|
| D-16 | 01/11/2006 | 1792 | Order signed on 1/10/2006 Pursuant to Fed. R. Bankr. P. 7026, 7030 and 9016 (A) Granting in Part and Denying in Part Lead Plaintiff's Motion Compel Deposition Testimony and The Production of Documents in Connection with the Debtors' Motion for Order under 11 U.S.C. Sections 327(a), 328(a), and 1107(b) Authorizing Employment and Retention of Deloitte & Touche LLP as Independent Auditors and Accountants to Debtors, Effective Nunc Pro Tunc to October 8, 2005 and Objections Filed Thereto, and (B) The Debtors' Motion to Quash Trial Subpoenas Issued to Members of Debtors' Audit Committee and for Protective Order related thereto and for a Protective Order to Limit the Scope of The Deposition of Robert Dellinger to only those Matters Pertaining Directly to the Debtors' Motion for Order Authorizing Employment and Retention of Deloitte & Touche LLP. |
| D-17 | 01/13/2006 | | Transcript of Hearing held on January 13, 2006. |
| D-18 | 01/18/2006 | 1832 | Order signed on 1/17/2006 Under 11 U.S.C. Sections 327(a), 328(a), And 1107(b) Authorizing Employment and Retention of Deloitte & Touche LLP as Independent Auditors and Accountants to Debtors, Effective Nunc Pro Tunc to October 8, 2005. |

II. STATEMENT OF ISSUES

The issues to be presented on appeal are:

Did the Bankruptcy Court commit reversible error in approving the Application where:

1. Appellants were precluded from taking discovery on the precise issues that

formed the basis of the Bankruptcy Court's ruling;

2. the Bankruptcy Court made factual inferences based on the absence of evidence

where the reasons for that absence was the Court's own rulings; and

3. Deloitte has conflicts with the Debtors such that it cannot be considered disinterested nor can it be considered competent to perform the audits for the Debtors?

Dated: January 20, 2006

Respectfully submitted,

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